

1 AMENDMENT TO SENATE BILL 1606

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1606 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Riverboat Gambling Act is amended by  
5 changing Sections 12 and 13 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax is hereby imposed upon admissions authorized  
9 pursuant to this Act. Until July 1, 2002, the rate is \$2 per  
10 person admitted. Beginning July 1, 2002 and until July 1,  
11 2003, the rate is \$3 per person admitted. Beginning July 1,  
12 2003, for a licensee that admitted 2,300,000 persons or fewer  
13 in the previous calendar year, the rate is \$4 per person  
14 admitted and for a licensee that admitted more than 2,300,000  
15 persons in the previous calendar year, the rate is \$5 per  
16 person admitted. This admission tax is imposed upon the  
17 licensed owner conducting gambling.

18 (1) The admission tax shall be paid for each  
19 admission.

20 (2) (Blank).

21 (3) The riverboat licensee may issue tax-free  
22 passes to actual and necessary officials and employees of

1 the licensee or other persons actually working on the  
2 riverboat.

3 (4) The number and issuance of tax-free passes is  
4 subject to the rules of the Board, and a list of all  
5 persons to whom the tax-free passes are issued shall be  
6 filed with the Board.

7 (b) From the tax imposed under subsection (a), a  
8 municipality shall receive from the State \$1 for each person  
9 embarking on a riverboat docked within the municipality, and  
10 a county shall receive \$1 for each person embarking on a  
11 riverboat docked within the county but outside the boundaries  
12 of any municipality. The municipality's or county's share  
13 shall be collected by the Board on behalf of the State and  
14 remitted quarterly by the State, subject to appropriation, to  
15 the treasurer of the unit of local government for deposit in  
16 the general fund.

17 (c) The licensed owner shall pay the entire admission  
18 tax to the Board. Such payments shall be made daily.  
19 Accompanying each payment shall be a return on forms provided  
20 by the Board which shall include other information regarding  
21 admissions as the Board may require. Failure to submit  
22 either the payment or the return within the specified time  
23 may result in suspension or revocation of the owners license.

24 (d) The Board shall administer and collect the admission  
25 tax imposed by this Section, to the extent practicable, in a  
26 manner consistent with the provisions of Sections 4, 5, 5a,  
27 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of  
28 the Retailers' Occupation Tax Act and Section 3-7 of the  
29 Uniform Penalty and Interest Act.

30 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

31 (230 ILCS 10/13) (from Ch. 120, par. 2413)

32 Sec. 13. Wagering tax; rate; distribution.

33 (a) Until January 1, 1998, a tax is imposed on the

1 adjusted gross receipts received from gambling games  
2 authorized under this Act at the rate of 20%.

3 (a-1) From January 1, 1998 until July 1, 2002, a  
4 privilege tax is imposed on persons engaged in the business  
5 of conducting riverboat gambling operations, based on the  
6 adjusted gross receipts received by a licensed owner from  
7 gambling games authorized under this Act at the following  
8 rates:

9 15% of annual adjusted gross receipts up to and  
10 including \$25,000,000;

11 20% of annual adjusted gross receipts in excess of  
12 \$25,000,000 but not exceeding \$50,000,000;

13 25% of annual adjusted gross receipts in excess of  
14 \$50,000,000 but not exceeding \$75,000,000;

15 30% of annual adjusted gross receipts in excess of  
16 \$75,000,000 but not exceeding \$100,000,000;

17 35% of annual adjusted gross receipts in excess of  
18 \$100,000,000.

19 (a-2) From Beginning July 1, 2002 until July 1, 2003, a  
20 privilege tax is imposed on persons engaged in the business  
21 of conducting riverboat gambling operations, based on the  
22 adjusted gross receipts received by a licensed owner from  
23 gambling games authorized under this Act at the following  
24 rates:

25 15% of annual adjusted gross receipts up to and  
26 including \$25,000,000;

27 22.5% of annual adjusted gross receipts in excess of  
28 \$25,000,000 but not exceeding \$50,000,000;

29 27.5% of annual adjusted gross receipts in excess of  
30 \$50,000,000 but not exceeding \$75,000,000;

31 32.5% of annual adjusted gross receipts in excess of  
32 \$75,000,000 but not exceeding \$100,000,000;

33 37.5% of annual adjusted gross receipts in excess of  
34 \$100,000,000 but not exceeding \$150,000,000;

1           45% of annual adjusted gross receipts in excess of  
2           \$150,000,000 but not exceeding \$200,000,000;

3           50% of annual adjusted gross receipts in excess of  
4           \$200,000,000.

5           (a-3) Beginning July 1, 2003, a privilege tax is imposed  
6           on persons engaged in the business of conducting riverboat  
7           gambling operations, based on the adjusted gross receipts  
8           received by a licensed owner from gambling games authorized  
9           under this Act at the following rates:

10           15% of annual adjusted gross receipts up to and  
11           including \$25,000,000;

12           27.5% of annual adjusted gross receipts in excess of  
13           \$25,000,000 but not exceeding \$37,500,000;

14           32.5% of annual adjusted gross receipts in excess of  
15           \$37,500,000 but not exceeding \$50,000,000;

16           37.5% of annual adjusted gross receipts in excess of  
17           \$50,000,000 but not exceeding \$75,000,000;

18           45% of annual adjusted gross receipts in excess of  
19           \$75,000,000 but not exceeding \$100,000,000;

20           50% of annual adjusted gross receipts in excess of  
21           \$100,000,000 but not exceeding \$250,000,000;

22           70% of annual adjusted gross receipts in excess of  
23           \$250,000,000.

24           The privilege tax imposed under this subsection (a-3)  
25           shall no longer be imposed or collected beginning on the  
26           earlier of the first date after the effective date of this  
27           amendatory Act of the 93rd General Assembly that riverboat  
28           gambling operations are conducted pursuant to a dormant  
29           license or on the first day that riverboat gambling  
30           operations are conducted under the authority of an owners  
31           license that is in addition to the 10 owners licenses  
32           initially authorized under this Act. For the purposes of  
33           this subsection (a-3), the term "dormant license" means an  
34           owners license that is authorized by this Act under which no

1 riverboat gambling operations are being conducted on the  
2 effective date of this amendatory Act of the 93rd General  
3 Assembly.

4 (a-4) Beginning on the first day on which the tax  
5 imposed under subsection (a-3) is no longer imposed, a  
6 privilege tax is imposed on persons engaged in the business  
7 of conducting riverboat gambling operations, based on the  
8 adjusted gross receipts received by a licensed owner from  
9 gambling games authorized under this Act at the following  
10 rates:

11 15% of annual adjusted gross receipts up to and  
12 including \$25,000,000;

13 22.5% of annual adjusted gross receipts in excess of  
14 \$25,000,000 but not exceeding \$50,000,000;

15 27.5% of annual adjusted gross receipts in excess of  
16 \$50,000,000 but not exceeding \$75,000,000;

17 32.5% of annual adjusted gross receipts in excess of  
18 \$75,000,000 but not exceeding \$100,000,000;

19 37.5% of annual adjusted gross receipts in excess of  
20 \$100,000,000 but not exceeding \$150,000,000;

21 45% of annual adjusted gross receipts in excess of  
22 \$150,000,000 but not exceeding \$200,000,000;

23 50% of annual adjusted gross receipts in excess of  
24 \$200,000,000.

25 (a-10) The taxes imposed by this Section shall be paid  
26 by the licensed owner to the Board not later than 3:00  
27 o'clock p.m. of the day after the day when the wagers were  
28 made.

29 (b) Until January 1, 1998, 25% of the tax revenue  
30 deposited in the State Gaming Fund under this Section shall  
31 be paid, subject to appropriation by the General Assembly, to  
32 the unit of local government which is designated as the home  
33 dock of the riverboat. Beginning January 1, 1998, from the  
34 tax revenue deposited in the State Gaming Fund under this

1 Section, an amount equal to 5% of adjusted gross receipts  
2 generated by a riverboat shall be paid monthly, subject to  
3 appropriation by the General Assembly, to the unit of local  
4 government that is designated as the home dock of the  
5 riverboat.

6 (c) Appropriations, as approved by the General Assembly,  
7 may be made from the State Gaming Fund to the Department of  
8 Revenue and the Department of State Police for the  
9 administration and enforcement of this Act, or to the  
10 Department of Human Services for the administration of  
11 programs to treat problem gambling.

12 (c-5) After the payments required under subsections (b)  
13 and (c) have been made, an amount equal to 15% of the  
14 adjusted gross receipts of a riverboat (1) that relocates  
15 pursuant to Section 11.2, or (2) for which an owners license  
16 is initially issued after the effective date of this  
17 amendatory Act of 1999, whichever comes first, shall be paid  
18 from the State Gaming Fund into the Horse Racing Equity Fund.

19 (c-10) Each year the General Assembly shall appropriate  
20 from the General Revenue Fund to the Education Assistance  
21 Fund an amount equal to the amount paid into the Horse Racing  
22 Equity Fund pursuant to subsection (c-5) in the prior  
23 calendar year.

24 (c-15) After the payments required under subsections  
25 (b), (c), and (c-5) have been made, an amount equal to 2% of  
26 the adjusted gross receipts of a riverboat (1) that relocates  
27 pursuant to Section 11.2, or (2) for which an owners license  
28 is initially issued after the effective date of this  
29 amendatory Act of 1999, whichever comes first, shall be paid,  
30 subject to appropriation from the General Assembly, from the  
31 State Gaming Fund to each home rule county with a population  
32 of over 3,000,000 inhabitants for the purpose of enhancing  
33 the county's criminal justice system.

34 (c-20) Each year the General Assembly shall appropriate

1 from the General Revenue Fund to the Education Assistance  
2 Fund an amount equal to the amount paid to each home rule  
3 county with a population of over 3,000,000 inhabitants  
4 pursuant to subsection (c-15) in the prior calendar year.

5 (c-25) After the payments required under subsections  
6 (b), (c), (c-5) and (c-15) have been made, an amount equal to  
7 2% of the adjusted gross receipts of a riverboat (1) that  
8 relocates pursuant to Section 11.2, or (2) for which an  
9 owners license is initially issued after the effective date  
10 of this amendatory Act of 1999, whichever comes first, shall  
11 be paid from the State Gaming Fund into the State  
12 Universities Athletic Capital Improvement Fund.

13 (d) From time to time, the Board shall transfer the  
14 remainder of the funds generated by this Act into the  
15 Education Assistance Fund, created by Public Act 86-0018, of  
16 the State of Illinois.

17 (e) Nothing in this Act shall prohibit the unit of local  
18 government designated as the home dock of the riverboat from  
19 entering into agreements with other units of local government  
20 in this State or in other states to share its portion of the  
21 tax revenue.

22 (f) To the extent practicable, the Board shall  
23 administer and collect the wagering taxes imposed by this  
24 Section in a manner consistent with the provisions of  
25 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
26 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
27 Section 3-7 of the Uniform Penalty and Interest Act.

28 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

29 Section 99. Effective date. This Act takes effect upon  
30 becoming law."